

EXHIBIT N

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October 30, 2018

Todd Weglarz, Esq.
Fieger, Fieger, Kenney & Harrington
19390 West Ten Mile Road
Southfield, MI 48075

Re: David Kapuscinski, deceased
Your File No: 15746
Our File No: 6646

Dear Mr. Weglarz:

At your request I have reviewed and evaluated the materials in the aforementioned case, with regard to specific issues concerning the demise of David Kapuscinski.

The file contains:

- Autopsy photographs (CD)
- Wayne County Medical Examiner's Postmortem report
- Microscopic examination of autopsy tissue slides
- Gibraltar Police Department report
- Rockwood Police Department report
- Taser Records from Date of Incident
- Photographs of Taser examination
- Depositions of Mitchell & Robinson
- Michigan State Police Records
- Taser International Warnings

A 39-year-old, nude male was in an argument with his girlfriend. Police were called and two officers arrived on scene. They discovered the nude male and his girlfriend in a back bedroom, entangled in a sexual position. According to police reports and officers' statements, each officer deployed his taser. The first taser shot hit the nude male in the right arm, in the area of the right elbow. The tase was effective and caused the male

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and the girlfriend to separate, and caused the nude male to fall from the bed and land on his back on the floor. The second officer deployed his taser after the nude male was told several times to "turn over now". The second taser struck Kapuscinski in the left upper chest. The second deployment struck him 2 ½" above the left nipple in an area of a tattoo (Fig. 005). The photograph shows two probe wounds approximately 5/8" apart, as also indicated in the autopsy report. The Taser wounds below the right elbow also show two probe wounds approximately 5/8" apart, indicating that these shots were both fired at very close range. There is a third set of wounds, located mid-chest just below the rib cage, very similar in appearance to the Taser wounds seen in the upper left chest and right elbow. (Fig. 005, 006, 007). These wounds also consist of two apparent probe wounds approximately 5/8" apart. Following the Taser shot to the left upper chest, Kapuscinski was completely unresponsive. CPR was not initiated until eight minutes later. EMS arrived on the scene and noted Kapuscinski appeared to be dead. An AED was applied and one shock was delivered. Kapuscinski was transported to the hospital with advanced cardiac life support in progress. He was pronounced dead 30 minutes after arrival.

Autopsy revealed no manifestations of disease. Heart weight was 375 grams. Toxicological analysis of a blood sample obtained at the autopsy revealed the presence of 8.1 ng/mL of phenylpropanolamine, which is a drug equivalent to ephedrine, and this level is too low to be toxic. Also, there was evidence of amphetamine, 3000 ng/mL. This too is way below the average fatal concentration as shown in the literature and as we know from experience.

Microscopic examination of skin from a CEW dart wound shows the presence of perforation of the skin and hemorrhage where the dart perforated the skin and the presence of tattoo ink within the dermis. The totality of the findings indicates that this CEW injury was situated in the area of the chest above the left nipple where a large tattoo was noted in the autopsy.

Consequently, based on the above, and particularly on what transpired following the taser shot to the left upper chest and the timely relationship between this shot and when his condition deteriorated rapidly ending in death, it is clear that this 39-year-old

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man died as a result of cardiac dysrhythmia due to direct CEW exposure to the precordial area, contributed to by repeated CEW exposure.

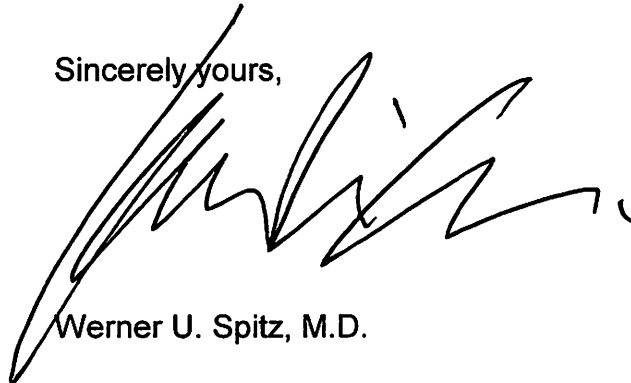
This death was preventable and unnecessary. It is well known in the law enforcement community that Conducted Electrical Weapon (CEW) (a/k/a Taser) exposure in the chest area can cause cardiac injury, including the inducing of extra heart beats (cardiac capture), which can lead to cardiac arrest. It is also well known that risk of serious injury and death is further increased with repeated, continuous, or simultaneous CEW exposure. The manual of the Taser Company specifically warns against Taser discharge to the precordial area, and warns against repeated, continuous, or simultaneous Taser exposures. In the case of Mr. Kapuscinski, his life was cut short by over 45 years.

Life expectancy at the present time is listed at 85 years, as estimated by the major life insurance companies and the CDC.

David Kapuscinski suffered conscious pain and suffering and fear of doom, when he was shot by a weapon alternative to a fire arm.

My opinions are based on my education, training and experience and are rendered to a reasonable degree of medical certainty.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'W. Spitz', with a stylized, sweeping flourish extending from the end of the signature.

Werner U. Spitz, M.D.

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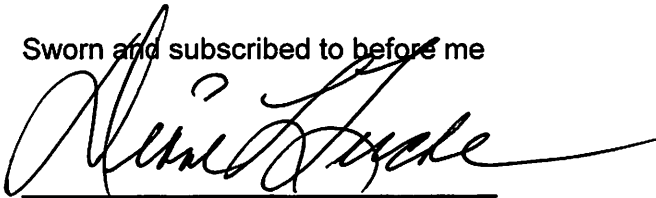
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On this 30th day of October, 2018
before me personally appeared

Werner U. Spitz, M.D.

To me known to be the person who
executed the forgoing instrument, and
acknowledged that he executed the
same as his free act and deed.

Sworn and subscribed to before me

A handwritten signature in black ink, appearing to read "Diane L. Lucke", written over a horizontal line.

Diane L. Lucke, Notary Public
County of Monroe, State of Michigan
Acting in Macomb County
My Commission Expires: October 20, 2023